

(1)	(2)	(3)
“6कक	5605	धात्विक पॉलिएस्टर फिल्म/प्लास्टिक फिल्म से बना इमीटेशन ज़री धागा या सूत स्पष्टीकरण: यह प्रविष्टि केवल पॉलिएस्टर फिल्म/प्लास्टिक फिल्म पर इनपुट टैक्स क्रेडिट की वापसी के लिए लागू होगी।”;

2. यह अधिसूचना 20 अक्टूबर, 2023 से लागू होगी।

[फा. सं. सीबीआईसी-190354/195/2023-टीओ(टीआरयू-II)-सीबीईसी]

विक्रम वानेरे, अवर सचिव

नोट : मूल अधिसूचना संख्या 5/2017-केन्द्रीय कर (दर), दिनांक 28 जून, 2017, जिसे सा.का.नि. 677 (अ), दिनांक 28 जून, 2017, के तहत भारत के राजपत्र, असाधारण, भाग II, खंड 3, उप खंड (i) में प्रकाशित की गई थी और इसमें अंतिम बार अधिसूचना संख्या 09/2022-केन्द्रीय कर (दर), दिनांक 13 जुलाई, 2022, जिसे सा.का.नि. 559 (अ), दिनांक 13 जुलाई, 2022, के तहत भारत के राजपत्र, असाधारण, भाग II, खंड 3, उप खंड (i) में प्रकाशित किया गया था, के द्वारा संशोधन किया गया था।

NOTIFICATION

New Delhi, the 19th October, 2023

No. 20/2023-Central Tax (Rate)

G.S.R. 783(E).— In exercise of the powers conferred by clause (ii) of the proviso to sub-section (3) of section 54 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 5/2017-Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 677(E), dated the 28th June, 2017, namely :-

In the said notification, in the TABLE, after S. No. 6A and the entries relating thereto, following S.No. and the entries shall be inserted, namely:-

(1)	(2)	(3)
“6AA.	5605	Imitation zari thread or yarn made out of Metallised polyester film /plastic film; Explanation: This entry shall apply for refund of input tax credit only on polyester film /plastic film”;

2. This notification shall come into force with effect from the 20th day of October, 2023.

[F. No. CBIC-190354/195/2023-TO(TRU-II)-CBEC]

VIKRAM WANERE, Under Secy.

Note: - The principal notification No.5/2017-Central Tax (Rate), dated the 28th day of June, 2017, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 677(E), dated the 28th day of June, 2017, and was last amended by notification No. 9/2022 – Central Tax (Rate), dated the 13th July, 2022, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 559(E), dated the 13th July, 2022.